

DATED THE 25TH OCTOBER, 1958.

Government of India
Ministry of Finance (Department of Revenue)
New Delhi, the 25th October, 1958

NOTIFICATION
CUSTOMS AND CENTRAL EXCISE

G.S.R. In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs and Central Excise Duties Drawback (Tin Containers) Rules, 1958 and the Customs and Central Excise Duties Drawback (Hurricane Lanterns) Rules, 1958, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of section 43B, namely:-

THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK
(STEEL PRODUCTS) RULES, 1958

1. Short title: These rules may be called the Customs and Central Excise Duties Drawback (Steel products) Rules, 1958.

2. Definitions: In these rules, unless the context otherwise requires,

- (a) "duty-paid material" means billets and other primary sections of steel
 - (i) imported, on payment of customs duty, into India or the State of Pondicherry;
 - (ii) manufactured in India or the State of Pondicherry from steel ingots on which Central Excise duty has been paid;
- (b) "goods" means articles mentioned in the Schedule to these rules manufactured in India or the State of Pondicherry from duty paid material;
- (c) "refund" means drawback of import duty and rebate of Central Excise duty duty-paid materials used in the manufacture of the goods.

3. Goods in respect of which refund may be paid: Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excise and Salt Act, 1944 (I of 1944) and of these

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also
rules, and subject to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid material used in the manufacture of goods or parts thereof exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of refund: The rates of refund admissible on the export of the goods shall be as in the Schedule to these rules.

5. Exporters' declarations and documents: At the time of the shipment of the goods the shipper shall -

(i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;

(ii) state on the shipping bill, the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund and

(iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Time-limit for refund claim: No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. Powers of Customs Collector: For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory: The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes

of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund..

S C H E D U L E

<u>LIST OF GOODS</u>	<u>RATE OF REFUND PER TON OF STEEL CONTENT</u>
1. Tin containers exported empty or filled	Rupees sixty
2. Hurricane lanterns	Rupees fifty-nine
3. Agricultural implements	Rupees fifty
4. Baling hoops	Rupees fifty.
5. Ball and roller bearings	Rupees fifty.
6. Belt fasteners	Rupees fifty.,
7. Bolts, nuts and rivets	Rupees fifty
8. Box strappings	Rupees fifty
9. Builders hardware	Rupees fifty
10. Collapsible gates	Rupees fifty
11. Cutlery	Rupees fifty
12. Dogspikes	Rupees fifty
13. Electric conduit pipes	Rupees fifty
14. Electrodes	Rupees fifty
15. E.P.N.S. ware	Rupees fifty
16. Expanded metal	Rupees fifty
17. Flour mill machinery and parts thereof	Rupees fifty.
18. Galvanised Iron buckets	Rupees fifty
19. Galvanised Iron bath tubs	Rupees fifty
20. Galvanised Iron drums	Rupees fifty
21. Galvanised Iron tanks	Rupees fifty
22. Galvanised Iron water bottles	Rupees fifty
23. Gauze, mesh, netting and chain link fencing manufactured from galvanised iron wire of gauge or gauges 16 S.W.G. or coarser than 16 S.W.G.	Rupees fifty
24. Hand tools	Rupees fifty
25. Hardware	Rupees fifty
26. Hospital equipment	Rupees fifty

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27. Iron nails	Rupees fifty
28. Machine tools	Rupees fifty
29. Mild steel pipes	Rupees fifty
30. Mild steel screws including wood screws, machine screws and Tinman rivets	Rupees fifty
31. Mild steel washers, black and galvanised	Rupees fifty
32. Oil mill machinery and parts thereof	Rupees fifty
33. Rice mill machinery and parts thereof	Rupees fifty
34. Rolling shutters	Rupees fifty
35. Steel drums, exported empty or filled other than steel drums falling under serial numbers 64 and 65 of Schedule I of the notification of the late Finance Department (Central Revenues) No.33-Customs, dated the 22nd June, 1935	Rupees fifty
36. Steel furniture including locker cabinets and other safe deposit equipment, strong doors, steel windows and doors	Rupees fifty
37. Steel safes, coffers and cash boxes	Rupees fifty
38. Steel trunks	Rupees fifty
39. Tipping wagons	Rupees fifty
40. Trolleys	Rupees fifty
41. Wire brushes	Rupees fifty
42. Wire rope	Rupees fifty

Sd/-(S. Venkataraman)
Deputy Secretary to the Government of India.

Notification No.62/F.No.34/35/58.Cus-IV:

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